



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Reverse charge on certain specified supplies of goods – Table – Sl. No.3A – Substitution - Further amendments to Notification - Issued

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.05

Dated: 19. 01.2023
Subakiruthu, Thai-05,
Thiruvalluvar Aandu, 2054

Read:

G.O. (Ms) No.65, Commercial Taxes and Registration (B1) Department, dated 29.6.2017.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 19th January, 2023.

(BY ORDER OF THE GOVERNOR)

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

To

The Principal Secretary/Commissioner of Commercial Taxes, Chepauk, Chennai-5.

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 19th January, 2023 and to send 100 copies to the Government and 100 copies to the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of Commercial Taxes concerned (Through the Principal Secretary/Commissioner of Commercial Taxes, Chennai-5).

Copy to:

The Chief Minister's Office, Chennai – 9.

The Special Personal Assistant to Minister (Finance and Human Resources Management), Chennai-9

All Secretaries to Government, Chennai – 9.

(To communicate to all Heads of the Departments under their control)

The Accountant General (Accounts and Entitlements), Chennai-18 (By name).

The Accountant General (Audit-I) / (Audit-II), Tamil Nadu

Lekha Pariksha Bhavan, 361, Anna Salai, Chennai - 18.

The Commercial Taxes and Registration (B2) Department, Chennai-9. (for paper placing)

NIC, Chennai-9 (to host the G.O. on www.tn.gov.in).

SF/SC.

//Forwarded/By Order//

செ. முருகி கிருஷ்ணன்
SECTION OFFICER 19.1.2023

ANNEXURE.**NOTIFICATION.**

In exercise of the powers conferred by sub-section (3) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments in the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-7)/2017, published at pages 80-81 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, in the Table, for S.No.3A and the entries relating thereto, the following entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
" 3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit, namely:- a) Of peppermint (<i>Mentha piperita</i>); b) Of other mints : Spearmint oil (<i>ex-mentha spicata</i>), Water mint-oil (<i>ex-mentha aquatic</i>), Horsemint oil (<i>ex-mentha sylvestries</i>), Bergament oil (<i>ex-mentha citrate</i>), <i>Mentha arvensis</i>	Any unregistered person	Any registered person".

2. This notification shall be deemed to have come into force with effect from the 1st day of January, 2023.

B. JOTHI NIRMALASAMY
SECRETARY TO GOVERNMENT

//True copy//

செ. முருகி கிருஷ்ணன்
SECTION OFFICER 19.1.2023